



# Nemaha Board of Equalization Minutes



**February 8, 2011**

County of Nemaha, Nebraska  
**BOARD OF EQUALIZATION**  
Commissioners Chambers

1824 N St Courthouse, Suite 201, Nemaha County Courthouse

Board of Equalization of the County of Nemaha, State of Nebraska met on February 8, 2011 Commissioners Chambers, Nemaha County Courthouse, Auburn NE. Notice of meeting published in the Nemaha County Herald on February 2, 2011. The agenda for the meeting was kept continually current and available for public inspection at the office of Nemaha County Clerk during normal business hours and also on the Nemaha County website ([www.nemahacounty.ne.gov](http://www.nemahacounty.ne.gov)). The agenda was held open until one business day prior to the meeting for appearance before the board and items for approval by the Board of Equalization. The Board of Equalization has the right to modify the agenda to include items of an emergency nature only at such public meeting.

Chairman Wittmann called the meeting to order at 11:35 a.m. Roll call: Commissioner District 1 Bob Hutton, Commissioner District 2 Dennis Wittmann, Commissioner District 3 Marvin Bohling, County Clerk Joyce Oakley and County Assessor Jana Smith.

Chairman Wittmann noted the posting of the Open Meeting Poster and the availability of the Open Meeting Handouts to the public.

Motion by Hutton, seconded by Bohling to approve the agenda as presented. Roll call vote: Wittmann, aye; Hutton, aye; Bohling, aye.

Motion by Hutton, seconded by Bohling to approve the January 25, 2011 minutes as presented with no corrections. Roll call vote: Bohling, aye; Hutton, aye; Wittmann, aye.

Motion by Hutton, seconded by Bohling to open the Public Hearing at 11:40 for the approving or disapproving of Exemption Application for Tax Exemption on Real and Personal Property by Qualifying Organizations, Form 451. Notice of public hearing published in the Nemaha County Herald on January 26, 2012. Notice of public hearing sent via first class mail to each organization on January 23, 2012. The following were present for the public hearing: George Neubert, Will Castro, Jim Biere, and Glade Goings.

Motion by Bohling, seconded by Hutton to approve the Exemption Application for partial Tax Exemption on real property for American Legion Post #23. Roll call vote: Wittmann, aye; Bohling, aye; Hutton, aye.

Motion by Bohling, seconded by Hutton to approve the Exemption Application for partial Tax Exemption on real property for Auburn Eagles Aerie #3767. Roll call vote: Hutton, aye; Bohling, aye; Wittmann, aye.

Motion by Hutton, seconded by Bohling to approve the Exemption Application for partial Tax Exemption on real property for Bender-Reese Post #330 – Johnson American Legion. Roll call vote: Bohling, aye; Hutton, aye; Wittmann, aye.

Motion by Hutton, seconded by Bohling to approve the Exemption Application for partial Tax Exemption on real property for Peru Veterans Foreign War Post #7299. Roll call vote: Wittmann, aye; Bohling, aye; Hutton, aye.

Motion by Bohling, seconded by Hutton to approve the Exemption Application for partial Tax Exemption on real property for Nemaha County Farm Bureau, Inc. Roll call vote: Hutton, aye; Bohling, aye; Wittmann, aye.



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Motion by Hutton, seconded by Bohling to approve the Exemption Application for full Tax Exemption on real property for Berean Fundamental Church of Auburn, Inc. Roll call vote: Bohling, aye; Wittmann, aye; Hutton, aye.

Motion by Bohling, seconded by Hutton to approve the Exemption Application for full Tax Exemption on real property for Flatwater Art Foundation/Folk Art Museum. Roll call vote: Bohling, aye; Wittmann, aye; Hutton, aye.

Motion by Bohling, seconded by Hutton to approve the Exemption Application for full Tax Exemption on real property for Catholic Social Services. Roll call vote: Hutton, aye; Wittmann, aye; Bohling, aye.

Motion by Bohling, seconded by Hutton to approve the Exemption Application for full Tax Exemption on real property for Evangelical Lutheran Good Samaritan Society. Roll call vote: Bohling, aye; Wittmann, aye; Hutton, aye.

Motion by Hutton, seconded by Bohling to approve the Exemption Application for full Tax Exemption on real property for Peru Lodge #14 A.F. & A.M. Roll call vote: Bohling, aye; Hutton, aye; Wittmann, aye.

Motion by Bohling, seconded by Hutton to approve the Exemption Application for full Tax Exemption on real property for Hearts United for Animals. Roll call vote: Hutton, aye; Wittmann, aye; Bohling, aye.

Motion by Bohling, seconded by Hutton to approve the Exemption Application for full Tax Exemption on real property for LL Coryell & Son Park Foundation. Roll call vote: Wittmann, aye; Hutton, aye; Bohling, aye.

Motion by Bohling, seconded by Hutton to approve the Exemption Application for full Tax Exemption on real property for Nemaha County Agricultural Society. Roll call vote: Bohling, aye; Hutton, aye; Wittmann, aye.

Motion by Hutton, seconded by Bohling to approve the Exemption Application for full Tax Exemption on real property for Brownville Fine Arts Association. Roll call vote: Wittmann, aye; Bohling, aye; Hutton, aye.

Motion by Hutton, seconded by Bohling to approve the Exemption Application for full Tax Exemption on real property for Brownville Historical Society. Roll call vote: Bohling, aye; Wittmann, aye; Hutton, aye.

Motion by Bohling, seconded by Hutton to approve the Exemption Application for full Tax Exemption on real property for Brownville Village Theatre Inc. Roll call vote: Hutton, aye; Bohling, aye; Wittmann, aye.

Motion by Hutton, seconded by Bohling to approve the Exemption Application for full Tax Exemption on real property for Meriwether Lewis Foundation. Roll call vote: Bohling, aye; Hutton, aye; Wittmann, aye.

Motion by Bohling, seconded by Hutton to approve the Exemption Application for full Tax Exemption on real property for Nemaha Valley Museum Inc. Roll call vote: Hutton, aye; Wittmann, aye; Bohling, aye.

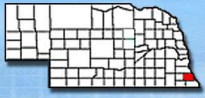
Motion by Hutton, seconded by Bohling to approve the Exemption Application for full Tax Exemption on real property for Peru Historical Foundation. Roll call vote: Wittmann, aye; Hutton, aye; Bohling, aye.

Motion by Bohling, seconded by Hutton to approve the Exemption Application for full Tax Exemption on real property for Peru State College Foundation. Roll call vote: Bohling, aye; Wittmann, aye; Hutton, aye.

Motion by Bohling, seconded by Hutton to approve the Exemption Application for full Tax Exemption on real property for Region Five Foundation. Roll call vote: Hutton, aye; Bohling, aye; Wittmann, aye.

Motion by Hutton, seconded by Bohling to approve the Exemption Application for full Tax Exemption on real property for Southeast Nebraska Community Action Council. Roll call vote: Wittmann, aye; Bohling, aye; Hutton, aye.

Motion by Hutton, seconded by Bohling to approve the Exemption Application for full Tax Exemption on real property for Nemaha County Hospital. Roll call vote: Bohling, aye; Hutton, aye; Wittmann, aye.



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Motion by Bohling, seconded by Hutton to approve the Exemption Application for full Tax Exemption on real property for Auburn Church of Christ. Roll call vote: Hutton, aye; Wittmann, aye; Bohling, aye.

Motion by Hutton, seconded by Bohling to approve the Exemption Application for full Tax Exemption on real property for Calvary Christian Center Assemblies of God. Roll call vote: Bohling, aye; Wittmann, aye; Hutton, aye.

Motion by Hutton, seconded by Bohling to approve the Exemption Application for full Tax Exemption on real property for First Presbyterian Church U.S.A. Roll call vote: Wittmann, aye; Hutton, aye; Bohling, aye.

Motion by Bohling, seconded by Hutton to approve the Exemption Application for full Tax Exemption on real property for First Southern Baptist Church of Auburn. Roll call vote: Hutton, aye; Wittmann, aye; Hutton, aye.

Motion by Hutton, seconded by Bohling to approve the Exemption Application for full Tax Exemption on real property for Jehovah's Witnesses. Roll call vote: Wittmann, aye; Hutton, aye; Bohling, aye.

Motion by Bohling, seconded by Hutton to approve the Exemption Application for full Tax Exemption on real property for New Life World Outreach Center of Auburn NE Inc. Roll call vote: Hutton, aye; Wittmann, aye; Bohling, aye.

Motion by Hutton, seconded by Bohling to approve the Exemption Application for full Tax Exemption on real property for St. Joseph Catholic Church. Roll call vote: Bohling, aye; Hutton, aye; Wittmann, aye.

Motion by Hutton, seconded by Bohling to approve the Exemption Application for full Tax Exemption on real property for St Paul's Evangelical Lutheran Church. Roll call vote: Wittmann, aye; Bohling, aye; Hutton, aye.

Motion by Bohling, seconded by Hutton to approve the Exemption Application for full Tax Exemption on real property for South Auburn Church of Christ. Roll call vote: Wittmann, aye; Hutton, aye; Bohling, aye.

Motion by Hutton, seconded by Bohling to approve the Exemption Application for full Tax Exemption on real property for Trinity Evangelical Lutheran Church. Roll call vote: Bohling, aye; Wittmann, aye; Hutton, aye.

Motion by Bohling, seconded by Hutton to approve the Exemption Application for full Tax Exemption on real property for United Methodist Church. Roll call vote: Hutton, aye; Bohling, aye; Wittmann, aye.

Motion by Hutton, seconded by Bohling to approve the Exemption Application for full Tax Exemption on real property for Brock Christian Church. Roll call vote: Wittmann, aye; Bohling, aye; Hutton, aye.

Motion by Bohling, seconded by Hutton to approve the Exemption Application for full Tax Exemption on real property for Brock United Methodist Church. Roll call vote: Wittmann, aye; Hutton, aye; Bohling, aye.

Motion by Hutton, seconded by Bohling to approve the Exemption Application for full Tax Exemption on real property for Brownville Christian Church. Roll call vote: Bohling, aye; Hutton, aye; Wittmann, aye.

Motion by Hutton, seconded by Bohling to approve the Exemption Application for full Tax Exemption on real property for Brownville United Methodist Church. Roll call vote: Hutton, aye; Bohling, aye; Wittmann, aye.

Motion by Bohling, seconded by Hutton to approve the Exemption Application for full Tax Exemption on real property for St. Mather's Evangelical Lutheran Church. Roll call vote: Wittmann, aye; Bohling, aye; Hutton, aye.

Motion by Hutton, seconded by Bohling to approve the Exemption Application for full Tax Exemption on real property for Johnson United Methodist Church. Roll call vote: Bohling, aye; Wittmann, aye; Hutton, aye.

Motion by Bohling, seconded by Hutton to approve the Exemption Application for full Tax Exemption on real property for Julian United Methodist Church. Roll call vote: Hutton, aye; Bohling, aye; Wittmann, aye.



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Motion by Bohling, seconded by Hutton to approve the Exemption Application for full Tax Exemption on real property for Nemaha Christian Church. Roll call vote: Bohling, aye; Hutton, aye; Wittmann, aye.

Motion by Hutton, seconded by Bohling to approve the Exemption Application for full Tax Exemption on real property for Nemaha United Methodist Church. Roll call vote: Hutton, aye; Wittmann, aye; Bohling, aye.

Motion by Bohling, seconded by Hutton to approve the Exemption Application for full Tax Exemption on real property for Peru Community Church. Roll call vote: Bohling, aye; Wittmann, aye; Hutton, aye.

Motion by Hutton, seconded by Bohling to approve the Exemption Application for full Tax Exemption on real property for St. Clara's Catholic Church. Roll call vote: Wittmann, aye; Hutton, aye; Bohling, aye.

Motion by Hutton, seconded by Bohling to approve the Exemption Application for full Tax Exemption on real property for Bethel Church. Roll call vote: Hutton, aye; Bohling, aye; Wittmann, aye.

Motion by Bohling, seconded by Hutton to approve the Exemption Application for full Tax Exemption on real property for Martin Lutheran Evangelical Church. Roll call vote: Bohling, aye; Hutton, aye; Wittmann, aye.

Motion by Hutton, seconded by Bohling to approve the Exemption Application for full Tax Exemption on real property for St Bernard's Church. Roll call vote: Wittmann, aye; Bohling, aye; Hutton, aye.

Motion by Bohling, seconded by Hutton to approve the Exemption Application for full Tax Exemption on real property for St James Evangelical Lutheran Church. Roll call vote: Bohling, aye; Hutton, aye; Wittmann, aye.

Motion by Hutton, seconded by Bohling to approve the Exemption Application for full Tax Exemption on real property for St John's Evangelical Lutheran Church. Roll call vote: Wittmann, aye; Hutton, aye; Bohling, aye.

Motion by Bohling, seconded by Hutton to approve the Exemption Application for full Tax Exemption on real property for St Paul's Hickory Grove Evangelical Lutheran Church. Roll call vote: Bohling, aye; Hutton, aye; Wittmann, aye.

Motion by Hutton, seconded by Bohling to approve the Exemption Application for full Tax Exemption on real property for Zion Lutheran Church. Roll call vote: Hutton, aye; Wittmann, aye; Bohling, aye.

Motion by Bohling, seconded by Hutton to approve the Exemption Application for full Tax Exemption on real property for Nemaha County Development Alliance. Roll call vote: Wittmann, aye; Bohling, aye; Hutton, aye.

Motion by Hutton, seconded by Bohling to approve the Exemption Application for full Tax Exemption on real property for Nemaha County Health Services, Inc. Roll call vote: Wittmann, aye; Hutton, aye; Bohling, aye.

Motion by Hutton, seconded by Bohling to approve the Exemption Application for full Tax Exemption on real property for Peru Day Care Center. Roll call vote: Bohling, aye; Wittmann, aye; Hutton, aye.

Motion by Bohling, seconded by Hutton to approve the Exemption Application for full Tax Exemption on real property for Project Response. Roll call vote: Wittmann, aye; Hutton, aye; Bohling, aye.

Motion by Bohling, seconded by Hutton to approve the Exemption Application for full Tax Exemption on real property for Southeast Nebraska Mobile Diagnostic Services, Inc. Roll call vote: Hutton, aye; Bohling, aye; Wittmann, aye.

Motion by Bohling, seconded by Hutton to disapprove the Exemption Application for full Tax Exemption on real property for Auburn Chamber of Commerce 'office moved to city hall, building is currently on the real estate market to be sold'. Roll call vote: Wittmann, aye; Hutton, aye; Bohling, aye.





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Motion by Bohling, seconded by Hutton to disapprove the Exemption Application for full Tax Exemption on real property for Mental Culture Club of Nemaha 'property given to Village of Nemaha, owners of property on December 13, 2011'.

Roll call vote: Hutton, aye; Bohling, aye; Wittmann, aye.

Motion by Bohling, seconded by Hutton to close the public hearing at 12:10 p.m. Roll call vote: Wittmann, aye; Hutton, aye; Bohling, aye. Chairman Wittmann declared public hearing closed.

Assessor Smith presented tax list correction #1202-7, Howe, Nixon & Wilson Add. Blk 19 Lots 1 & E ½ Lot 2, James Thies, letter received from state correcting his homestead exemption from 40% to 100%. Motion by Bohling, seconded by Hutton to approve tax list correction #1202-7 for Jim Thies in the amount of \$487.92 deducted tax. Roll call vote: Bohling, aye; Wittmann, aye; Hutton, aye.

With no further business to come before the Board of Equalization, motion by Hutton, seconded by Bohling to adjourn at 12:14 p.m. Roll call vote: Wittmann, aye; Hutton, aye; Bohling, aye.

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Chairman Board of Equalization

In Witness Whereof, I have hereunto set my hand and official seal this day of , 2011.

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Joyce Oakley  
County Clerk